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THE
DEBTS of the NATION
STATED and CONSIDER'D
IN FOUR
PAPERS, &c

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THE
Debts of the Nation
STATED and CONSIDER'D
IN FOUR
P A P E R S,
V I Z.

I. A LETTER to a Friend
concerning the Publick
Debts, particularly that
of the Navy.

II. A State of the Five
and Thirty Millions
mention'd in a Report
of a Committee of
the House of Com-
mons.

III. An Estimate of the
Debt of Her Majesty's
Navy on the Heads
hereafter mention'd,
as it stood on the 30th
of *September* last, with
what thereof has and

will be satisfied by
the *South-Sea Stock*,
pursuant to the late
Act of Parliament in
that behalf, and what
remains of the said
Debt on the said 30th
of *September* to be dis-
charg'd: With Ob-
servations thereupon.

IV. A Brief Account of
the Debts provided
for by the *South-Sea*
Act, and the Times
when they were in-
cur'd: With some
short Observations.

L O N D O N:

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THE Debts of the Nation STATED and CONSIDERED

IN FOUR P A P E R S N O 1

will be furnished by
the Secretary of the
Treasury to the late
Act of Parliament in
that behalf and what
remains of the said
Debt on the said 30th
of November to be dis-
charged: With Ob-
servations thereupon.
IV. A Brief Account of
the Debts provided
for by the said Act
of 1790, and the Taxes
which they were in-
curred: With some
other Observations.

I. A Table containing
the several Debts
of the Nation
II. A State of the
said Debts
and Thirty Millions
of a Committee of
the House of Com-
mons
III. An Estimate of the
Debt of the Nation
on the 30th
of November 1790
as it stood on the 30th
of November last with
what thereof is paid

A LETTER to a Friend concerning the Publick Debts, particularly that of the Navy.

THE Reports of *Mismanagement, Misapplication* and *Embezzlement* of the Publick Mony have so generally prevail'd in the Nation, that I do not wonder you shou'd desire to be inform'd of the several Facts from which these Charges are drawn against the late Ministers. Nor was I more surpriz'd to find that the Debts of the Kingdom, with the Causes and Methods of contracting them, were made the chief Subject of Complaint and Censure: since no greater Crime can be imputed to any Ministry than a corrupt Management, or Profusion of the Publick Treasure. In order therefore to answer your Enquiry, and to set this matter in a true Light, I will examine the several Articles that make up this great Debt; setting forth, at the same time, the extraordinary Expences which have been made, and the particular Services which have been perform'd. By this view of the whole, you will be able to judg how far those Expences and Services were occasion'd by *absolute Necessity, and the good of the Publick*; or requir'd by the *Authority of Parliament*: and, consequently, how far the late Administration can be justify'd.

You know, Sir, the Debt of the Nation consists of several Parts: But because *That of the Navy* amounts to the greatest Sum, and is suppos'd to have chiefly affected the Credit, I will first present you with a State of that Article, and submit it to your impartial Consideration. And I promise you that nothing shall be mention'd in this plain Account, that is not grounded upon matters of Fact, or upon authentick Certificates, call'd for by the House of Commons for their Information, and laid before them by the proper Officers.

But before I enter upon the particular Examination of this Debt, as it now stands, I beg leave to offer some general Considerations for the better explaining this Affair: And these shall relate chiefly to the *Manner* in which the Parliament grants Money for that Service, and to the several Heads of *Expence* that have occasion'd the Increase of this Debt.

First, It is very well known that, in the Committee of Supply, the Method for giving Money for the use of the Navy is different from the manner of providing for the Land Service. In the latter Case exact Estimates of the whole Expence are given in to the Parliament; according to those Estimates the respective Sums are granted; and pursuant to them Establishments are made, regulating the whole Expence of the Army, and subject to no Alteration or Enlargement. But the annual Provision for the Navy is made by granting a General Sum, not adjusted or limited by any particular Estimate, but by Computation. For instance, It is suppos'd that Four Pounds a Month for every Man will answer all the Expences upon the several Heads, except what is call'd the *Ordinary of the Navy*: And the Money given is more properly to be understood in the nature of a Sum granted upon Account, than as a Sum fix'd and limited, which is not in any Instance to be exceeded. For tho' what is annually given shou'd be the Rule and Measure of that Year's Expence, as far as it can possibly be comply'd with; yet it will appear, upon Consideration, utterly impracticable to make the Expence exactly answer to the Provision made by Parliament.

The Sums granted for the Navy, during this War, have not been every Year the same, tho' the Difference has not been great: But in order to state the Method of computing the Annual Charge, it will be necessary to fix upon one certain Sum: And what has most frequently been granted, is, *Two Millions Two Hundred Thousand Pounds*, for maintaining Forty Thousand Men employ'd in the Sea-Service, including Eight Thousand Marines. This Provision is made at the rate of Four Pounds a Month for every Man: And the Proportions suppos'd to be allotted to each particular Head of Expence, are by Computation these: l. s. d

<i>l. s. d.</i>			<i>l. s. d.</i>
1 07 0	} <i>a Man per Menssem,</i>	For Wear and Tear,	702,000 00 0
1 10 0		For Wages,	780,000 00 0
0 19 0		For Victuals,	494,000 00 0
0 04 0		For Ordnance,	104,000 00 0
		And for the Ordinary	120,000 00 0
			2,200,000 00 0

By the nature of these Services it appears impossible, at first sight, to fix and ascertain the exact Expence upon any Head except that of Wages: For how can it be foreseen that the Loss or Damage of Ships by Storms, or by the Enemy, shall be just so much in one Year, and no more, and that to rebuild or repair them shall not exceed the Sum given? This last Article of Expence can never be fix'd, unless it were in the power of the Parliament to set the Price upon all Naval Stores, and even to lower it as the Demand should be greater. And the same thing is to be observ'd upon all kinds of Victualling, and necessaries for the Ordnance. For this reason the Provision is made in Parliament by Computation, and not by Estimate; because the Charge and Expence is suppos'd to be uncertain: But it is still to be regulated by a good and frugal Management, and to be kept within bounds as much as is possible. And therefore it must be agreed on all hands, that if no more than Forty Thousand Men had been employ'd on board the Fleet during the whole Course of this War: And if no extraordinary Services had been perform'd, which were not included in the Estimates of the Navy, and for which no other Provisions were made; the Persons, who have had the Care of the Navy, had been guilty of great Mismanagement, in suffering the Debt to run to so great a height, and they had justly deserv'd the severest Censure.

And this brings me to consider, in the Second Place, the several *Heads of Expence* that have occasion'd the Increase of this Debt,

First, it must be confess'd that more than Forty Thousand Men have been annually employ'd on board the Fleet

for nine years last past. The Persons most conversant in these Affairs are of Opinion, that we have maintain'd in that Service near Three Thousand Men a year above the Forty Thousand; computing at a Medium of all the Years: And the Charge of those Three Thousand Men extraordinary must needs have amounted in nine Years to a very great Sum.

Secondly, We ought to consider the Nature and Extensiveness of this War: The great Fleets that have been sent into the *Mediterranean*, and kept abroad the whole year: The Wear and Tear that a Winter Campaign must occasion, beyond what is suffer'd in the Summer Season only: The Expence of all Naval Stores for refitting and victualling our Ships in the foreign Ports of *Portugal, Spain and Italy*. These and many more Reasons might be given, to shew that the Computation of Four Pounds a Month for every Man, which was taken and settled from the Practice and experience of Former Wars, is by no means a full and adequate Provision for the Services perform'd in this. Especially if we reflect that it was impossible to prosecute the War in *Spain* with so much Vigour as the Nation, and the Parliament requir'd, without keeping a constant Superiority in the *Mediterranean*.

These general Observations being made, I will now proceed to lay the Facts before you.

The Debt of the Navy now to be accounted for, is the Debt as it stood at *Michaelmas* Seventeen Hundred and Ten: Which by the Committee of the House of Commons, appointed to state and examine the Publick Debts, was reported to be *Five Millions One Hundred and Thirty Thousand Five Hundred Thirty Nine Pounds, Five Shillings and Five Pence*, exclusive of the Register Office. But since your Inquiry has respect only to the late *Ministers*, and you desire chiefly to be inform'd how far they are answerable or blameable for this Debt, it will be reasonable to deduct from this great Sum, what was due and incurr'd before their Administration. It is well known that the Debt of the Navy is made up and stated but once in every Year, which is always done at *Michaelmas*; and that the greatest Part of the Money, granted for

for the Service of each Year, is generally issu'd and expended about the middle of it. For this reason, since the late Lord Treasurer, who is blam'd for this great Debt, enter'd upon his Office about the middle of the year Seventeen Hundred and Two, by which time most of the Money given for that year's Service had been issu'd; we must, in Justice to his Lordship, begin this Account from *Michaelmas* Seventeen Hundred and Two, which was the first time that the Debt was stated after he had the Care and Management of the Revenue.

The Debt then of the Navy at *Michaelmas* Seventeen Hundred and Two, as it was given into the House of Commons by the Commissioners of the Navy, was *One Million Eight Hundred Forty Nine Thousand Four Hundred and Six Pounds, Five Shillings and Eight Pence*: But then we shou'd deduct the Debt of the Register Office as it then stood, which was *One Hundred Twenty Six Thousand Seven Hundred Twenty Seven Pounds*; and that brings the former Sum to *One Million Seven Hundred Twenty Two Thousand Six Hundred Seventy Nine Pounds, Five Shillings and Eight Pence*: which being incurr'd before he was employ'd, ought justly to be deducted from the gross Debt.

In the next place we should consider, how much has been issu'd short to the Navy of the *Two Millions, Two Hundred Thousand Pounds*, which I have said was near the Sum annually voted for that Service: And we should also examine how such Deficiencies did arise, and how far it was necessary or prudent to let them fall upon the Navy.

First, It must be observ'd, that whatever is voted more in the Committee of Supply, than is afterwards rais'd in the Committee of Ways and Means, or whatever is receiv'd less in the Exchequer than the Sum at which the Grants are estimated in Parliament, proves a Deficiency that must fall upon some part of the Publick Services intended thereby to be provided for. And I must inform you, that an Authentick Account of the Sums that have been voted, address'd for, or enacted, since her Majesty's Reign, with the Grants for answering the same, and the Deficiencies thereupon, has been deliver'd in to the House of Commons: By which Account it appears, that after the
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Deductions of such Sums, as were made good by subsequent Parliaments, the real Deficiency of the Funds in nine years did amount to *One Million Eight Hundred and Sixty Nine Thousand, One Hundred Eighty One Pounds : And that One Million Four Hundred and Eleven Thousand and One Pounds, Nine Shillings, and Nine Pence Halfpenny,* did fall upon the Navy. And it must be allow'd by all Persons that this Sum is to be deducted out of the Debt of the Navy, because if it had been duly supply'd, the Debt wou'd have been really so much less.

Secondly, It must be consider'd how far it was prudent or necessary to let so great a Proportion of the whole Deficiencies be plac'd upon the single Head of the Navy. And here I cannot but enter so far into the Justification of the late Ministry, to confess to you freely, that, in my humble Opinion, those Deficiencies cou'd have fallen no where else so well. You need not be told, that far the greatest part of the other Publick Services admit of no Credit at all : Nor cou'd any other Credit of any kind have been had at so easie Terms as in the Navy, or have so little effected the Publick. It is needless to say that the Army can give no Credit ; and after the happy Effects we have seen of an Army duly paid, every body must approve that part of the Management who does not repine at the constant Successes, which we must all allow were obtain'd under the late Ministry. The Seamen, who have Victuals and all things necessary supply'd for them on Board, can bear to wait some time for their Wages, but the Soldiers can never want their Subsistence. The Pay also of the Foreign Troops in her Majesty's Service must be punctually answer'd, and the Subsidies to Confederate Princes must be duly remitted, or the whole Alliance had been dissolv'd. Bills of Exchange must be exactly comply'd with, or there wou'd have been an End of Foreign Credit. And even at Home the Guards and Garrisons must have their Pay, or the Country wou'd soon have felt the Effects of Free Quarter. It was therefore impossible that these necessary, immediate and unavoidable Services could bear any part of the Deficiencies : And if deficient Talleys had been struck and issu'd for them, the Discount upon those Talleys,

Talleys, and consequently the Loss to the Publick, would have been much greater than was known in the first nine years of this War. At the same time it must be admitted further, in justification of the late Ministers, that the placing these Deficiencies chiefly upon the Navy, affected very little the Credit for many years: Large Sums were constantly advanc'd, and almost forc'd upon the Government at Five or Six *per Cent.* at the highest: The Navy Bills carry'd but Six *per Cent.* Interest: and as long as the Course of the Navy was held to be sacred, and no new Distinctions were started between National and Parliamentary Credit, the Discount upon those Bills was only in proportion to the Remoteness and Distance of their Course of Payment. And I must here observe one thing more in Justice to the late Ministry, That if any Man will take the Pains to trace the Discount upon Navy-Bills, from the beginning of this War to *November One Thousand Seven Hundred and Nine*, the time when that *infamous Sermon* was Preach'd in *St. Paul's*, he will find that the Discount upon Navy-Bills was never till then so high by Ten *per Cent.* as it is now, when we are told that the Credit is restor'd, and that effectual Provision is made for paying the Debts of the Nation.

I must needs therefore own to you my Opinion upon this Head, That since there was a real Deficiency in the Parliamentary Grants, which must fall somewhere, the late Ministers shew'd good Management in placing it upon the Navy, where it least affected the Publick Credit, as I have already prov'd. This makes the Deduction abovemention'd, of *One Million Four Hundred and Eleven Thousand and One Pounds, Nineteen Shillings and Nine Pence Halfpenny*, to be just and reasonable.

This with the Sum before deducted, reduces the Debt to *One Million Nine Hundred Ninety Six Thousand Eight Hundred Fifty Seven Pounds, Nineteen Shilling and Eleven Pence Halfpenny*.

The Sum last mentioned is properly the Debt that was incurr'd by the late Ministry: And I will now go on to shew you how much of that Debt was occasion'd by extraordinary Expences or Services for which no Provision was

was made; but which were understood by every House of Commons to be absolutely necessary; and most of them were directed by some Address, or Act of Parliament.

The first Instance that I shall give you of a certain and known Expence for which no Provision was granted, is *the Interest* that has been paid upon Navy Bills. And tho' this was very low for some time, as I observ'd before, yet it has in nine years amounted to the Sum of *Two Hundred and Forty Two Thousand Two Hundred Sixty Five Pounds, and Twelve Shillings*: The like Interest has been paid upon Victualling-Bills for the same time, amounting in the whole to the Sum of *Two Hundred and Nine Thousand Two Hundred Thirty Nine Pounds, Twelve Shillings and Six Pence*. These Interests have been constantly paid together with the Bills, and were known all the while to be paid out of the Mony granted annually for the current Service of the Navy: But no Provision was ever made to answer this additional and growing Charge.

Some Expences have been made by the Authority of Acts of Parliament, tho no particular Provision was given for them: And of these we must dispute the Necessity, tho' they happen to be the Exceedings of the Parliamentary Grants. Of this kind are first the Rewards and Premiums mentioned in an Act, 3 & 4 *Anna*, for encouraging the Importation of Naval Stores from *America*, and directed to be paid by the Commissioners of the Navy in particular Bills made out, and to be paid in Course. This has cost the Publick *Eighteen Thousand Pounds, Sixteen Shillings and Six Pence*.

Secondly, A Bounty to the Officers and Seaman of the Fleet, of *Five Pounds* a Head for all *French* Prisoners, given by an Act, 6 *Anna*.

This was likewise charg'd on the Course of the Navy, and has amounted to the Sum of *Thirty Four Thousand One Hundred Fifty Five Pounds*.

Thirdly, An Incouragement for raising Seamen for the year One Thousand Seven Hundred and Six, granted by an Act, 4 & 5 *Anna*.

Pursuant to which there has been expended the Sum of *Four Thousand Seven Hundred Twenty Nine Pounds, Ten Shillings and Five Pence*.

Other

Other Expences have been occasion'd by Addreses of the House of Commons ; and it must also be allow'd that these were necessary and unavoidable.

On the First of *December*, One Thousand Seven Hundred and Three, the House of Commons address'd her Majesty, that she wou'd please to give Orders for recruiting the Ships lost in the Great Storm : And on the Third of *November* following, an Account of the extraordinary Expence upon that Head was presented to the House, amounting to the Sum of *One Hundred Thirty Four Thousand Two Hundred Thirty Two Pounds*.

On the same day another Address was made, That her Majesty wou'd be graciously pleas'd to bestow some Charity upon the Widows and Relations of the Officers and Seamen who perish'd in the Storm : Which was accordingly directed, amounted to the Sum of *Fifteen Thousand One Hundred Fify Eight Pounds, and Eleven Pence*.

On the Second of *November*, One Thousand Seven Hundred and Four, an Address was made to the Queen, that she wou'd be pleas'd to give some particular Bounty and Rewards to the Officers and Seamen of the Fleet under the Command of Sir *George Rooke*, for their good Services against the *French* in the *Mediterranean* : And that Bounty cost the Nation the Sum of *Thirty Thousand Seven Hundred Seventy Seven Pounds, Thirteen Shillings and Five Pence*. Tho' these Expences were made in pursuance of the Addreses of Parliament, yet no Provision was ever granted for them.

There were some other Expences, for which no Money was given by Parliament : And yet they must be confess'd to have been necessary Consequences of the other Parts of the Service.

The *One Hundred and Twenty Thousand Pounds*, granted annually for the Ordinary of the Navy, has never answer'd the standing Charge upon this Head, which has exceeded that Sum by at least *Twenty*, and sometimes *Thirty Thousand Pounds* a year ; as appears by Accounts that have been every year laid before the Parliament. And here it is observable, that tho' this be the only Estimate that is given in of any part of the Navy-Expence, yet the Parliament never made a full Provision for it ; which is a

new Instance that the Navy-Mony is to be understood, as I said before, only in the nature of a Sum given upon Account. And this is still evident, when we consider that in the year One Thousand Seven Hundred and Four, no Sum at all was given for the Ordinary of the Navy: yet it could not be suppos'd that nothing was to be expended upon that Head, unless the Admiralty and Navy Offices, with every Branch of them, were to stand still for one Year, or the Officers were all to serve without Salaries. Upon this Head therefore, it must be confess'd most reasonable to make the usual allowance of one Year, which is *One hundred and twenty thousand Pounds*. And tho' the other Exceedings have been annually so high as I just now mention'd, yet because I will in every Article keep within due Compass, I will compute them but at the rate of *Fourteen Thousand Pounds per Annum*, which in nine Years amounts to the Sum of *One hundred and twenty six thousand Pounds*.

In the years One Thousand Seven Hundred and Two, One Thousand Seven Hundred and Three, and One Thousand Seven Hundred and Four, no Provision was made for the Transport Service; but when such large Sums had been granted for the Forces serving abroad, it was doubtless a *necessary Consequence* that the Men, Arms, and Horses, shou'd be transported, tho' the Parliament had given no Mony to that use. For this Service therefore, in those three Years, there was issued out of the Navy-Mony, *Eighty four thousand five hundred and fifteen Pounds, twelve Shillings, and eight Pence*.

The extraordinary Charge of the Marine Regiments serving on Board the Fleet, is likewise an Expence of the same nature. Every body knows, that those Eight thousand Men are included in the Forty thousand for which the annual Provision is made in Parliament; and consequently their Pay is supposed but equal to the Wages of so many ordinary Seamen. But it is as well known, that the Marines are Officer'd and form'd into Companies, and are upon the same foot of Expence as all other Regiments. And there has been issu'd out of the Navy-Money, since this Reign, the Sum of *Nine hundred and twelve thousand two hundred and eight Pounds, fourteen Shillings,*
and

and eleven Pence, for the paying these Regiments. But their Wages as ordinary Seamen, supposing they had been Eight thousand Men complete, for eight Years past, which is about the time they were first rais'd, wou'd have amounted to but *Seven hundred and ninety two thousand five hundred thirty three Pounds, six Shillings, and eight Pence.* So that the extraordinary Expence in this Particular, has been, *One hundred and nineteen thousand six hundred seventy five Pounds, eight Shillings, and three Pence.* This is another Proof of what I have so often mention'd, That Parliamentary Provision is by no means suppos'd to be equal to the Expence upon each Head.

The Charge of the Office of Sick and Wounded Seamen, and for maintaining Prisoners of War, may be also reckoned very justly a *Necessary* Expence of the same kind. This Charge has been all along born by the Navy three Fifths out of Wages, and two Fifths out of Victualling-Mony. But when it is consider'd, that more than Forty Thousand Men have been employed in this Service, and that all the Species of Victualling have been at high Rates, with an Interest and Discount upon the Bills, I must leave you to judg, whether these Heads cou'd possibly bear this extraordinary Expence, for which no other Provision was made. And there has been issued for this Service the Sum of *One hundred thousand two hundred twenty eight Pounds, fourteen Shillings, and six Pence.*

There has been another extraordinary Charge upon the Victualling of absolute necessity, and peculiar to this War, which is the Hire of Merchant Ships to carry out Victuals and all other Necessaries for the supply of Men of War in the *Mediterranean*, in *Portugal*, and in the *West-Indies*. It was impossible for many of the Ships to receive or stow Provisions sufficient for the time that they have been kept abroad: Nor cou'd several Species of the Victualling be preserv'd so long good and wholesom. This Article of Freights and Demurrages to Merchant-Ships, has amounted in this War to the Sum of *One hundred and forty five thousand five hundred and ninety eight Pounds, seventeen Shillings, and three Pence Farthing.*

I will trouble you but with one Article more, I mean that of furnishing Provisions for Land-Forces sent to *Spain*

and *Portugal*, and for the Garrison of *Gibraltar*. And since so much stress has been laid upon it, I beg leave to give it a particular Consideration.

Every body allows, that all Victuals necessary for Land-Forces sent abroad, must be furnish'd at the Expence of the Government; and that no Money is granted by Parliament for this Use: But then it is objected, that no part of this Charge has been *reassign'd to the Victualling*, nor *any Deductions made* from the Pay of those Forces, to reimburse the Publick. Now I confess, Sir, it does not appear to me out of what Money those Reassignments shou'd have been made, when none was granted for that use, without a greater Misapplication than that which is complain'd of. It remains therefore only to be consider'd, how far it was *advisable* to have made those Deductions from the Soldiers; and *how far all the Money* that cou'd have been deducted from them, wou'd have made good the Expence of the Publick.

For the First, I have been frequently inform'd, that it was a Matter duly weigh'd by the proper Officers; and that they always thought it expedient to continue to the Men their Pay, which became due whilst they were on Board. And to deal plainly with you, Sir, I cannot help being of the same opinion my self. For, it had been too great a Discouragement to those Regiments, whose hard Fate had allotted to them the Service of *Spain* and *Portugal*, if, upon their Embarkation, a stoppage had been put to their Pay, which was their only Comfort and Relief under the Apprehension of a severe and hazardous Expedition. The great and endless Desertions which have still been the consequence of all Orders of Embarkation for those Countries, were sufficient Warnings to the Government, not to add any new Hardships to that Service. For the Men, especially those who were new rais'd, were in such fear of the long and dangerous Voyage, of the unavoidable Sicknesh occasion'd by close stowage on Board, of the lamentable Mortality which they had reason to dread upon their first landing in a new Climate, and being expos'd to the sharpest Colds of a Camp, from the intolerable Heats of crowded Transports, that I have often heard it was Difficult for
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the Officers, with their utmost Care, to get on Board two Thirds of a Regiment. What then must have been the consequence, if they had known at the same time, that they were to receive no Pay all the while they underwent these Hardships and Dangers at Sea? Especially considering that the Marines on Board the same Fleets, and order'd for the same Service, had not only the whole Allowance of Victuals, whilst the Land-Forces were kept at short Allowance, which is six Men to four Mens Meat, but were entitled likewise to receive their full Pay and Subsistence. Such different Usage in the same Body of Men wou'd have created so much Disorder, Mutiny and Desertion, that it wou'd have been impossible to carry on the War in *Spain*. So that, upon the whole matter, I shou'd rather have thought it reasonable, to have given some further Encouragement to these poor Men, than to have made *those Deductions* from them; which arising to a small Sum, whilst they were on Board, gave them new Life and Spirit upon their Landing, and enabled them to buy fresh Provisions, and other necessary Supports.

In the next place, it must be own'd, that these Deductions wou'd have avail'd very little towards making good the Expence of the Publick. The usual Stoppages were first to be made; Tents, Kettles, and all the Field and Camp Equipage, were to be provided; and these the Men were now oblig'd to buy for themselves out of their Sea-Pay: Whereas, in the practice of the Army, a Fund is rais'd for answering these Expences, by what is usually call'd the *Winter-Stoppages*; that is, by stopping so much out of every Man's Pay, whilst the Regiments are in Winter-Quarters, or in Garison, as is sufficient for this purpose. And whenever it has happen'd, that any Regiment order'd to *Flanders*, has been oblig'd to take the Field, without going into Garison, the Charge of the Camp-Necessaries has been always born by the Publick, and made good to the Regiment by Contingent-Warrants. But this has been constantly saved to the Publick in the Regiments sent to *Spain*. And if an exact Account cou'd be had of the whole Charge upon this Head there, where no Winter-Stop-

page could be made, it would be found that all the Deductions that could have been taken from the Men during their Passage, would have exceeded very little the Charge of buying their Field-Equipages.

But if, notwithstanding what has been said, it be admitted, that Deductions should have been made, let us then consider, what would have been the Amount of the whole, and how much would have been sav'd to the Publick. The Sum of *Six hundred and six thousand eight hundred and six Pounds, seven Shillings, and seven Pence*, which is the whole of this extraordinary Charge, is not an Account of the certain Expence that has been made, but a Computation of the Charge, as the Commissioners of the Victualing have stated it; reckoning at the rate of *Ten Pence or Twelve Pence* a-day for every Man; and taking in the whole Loss by Discount of the Bills, the high Price of all Provisions, the Freight for carrying them out, and all other incident Charges. Let us now see how much the Soldiers could have paid towards this *Ten Pence or Twelve Pence* a-day. The Subsistence of a private Man is but *five Pence* a day, after the Deduction of Off-Reckonings, and the weekly Stoppage for small Accoutrements, authoris'd by Act of Parliament: So that if the whole had been stop'd, it had not answer'd half the Expence. But it is very well known, that the Land-Forces were always kept at *short Allowance*, whilst they were on Board; and, by the same Rule, that the Seamen, when at Short Allowance, receive what is call'd *Short-Allowance Money*, instead of the whole Victualing, the Land-Forces always receiv'd, whilst they were on Board, *two Pence* a day for every Man, out of their Subsistence, to buy Brandy and Tobacco, and such other Refreshments as were necessary to support them at *Short Allowance*. This reduces the Subsistence of a Man to *three Pence* a day; which, computing the Charge at a Medium, between *ten Pence* and *twelve Pence* a-day, would have answer'd little more than a *Fourth*, not near a *Third* of the Expence. And therefore if all had been done that is pretended to have been necessary, near *Four hundred and fifty Thousand Pounds*, had remain'd as a part of the Debt unavoidably incurr'd,

and

and for which there had been no reason to blame the late Administration. And when the other part is thorowly weigh'd, I believe you will think, as I do, that it wou'd have been extreme hard to pinch so many brave Men, who every day ventur'd their Lives for their Country, to save only *Twenty or Thirty Thousand Pounds a Year*.

The same Reasoning will in great measure hold for the Provisions furnish'd to the Garrison of *Gibraltar*, where the Men are likewise kept at *Short Allowance*. Nothing can there be got for Money from the Country; and all such Provisions and Refreshments as are brought into the Town by small Boats, are twice as dear as in other Places. The Price also of Shoes, Stockings, and all small Accoutrements, is so very high, that *Twelve Pence a Week* there, will not go so far as the usual Stoppage of *Six Pence a Week* does here. And as this Particular has almost every Year been enquir'd into, it has still been found expedient and necessary to continue to the Men their Pay. And a distinct Account has been kept of what has been furnish'd by the *Dutch*: which is a just Demand upon them, and must certainly be allow'd among other Accounts, that are depending between the two Nations.

I have now gone thro' the several Particulars, which I will conclude with an Abstract of the whole Account, and some few observations upon it.

An Abstract of the foregoing Account.

The Debt of the Navy exclusive
of the Register-Office, as sta-
ted by the Committee of the
House of Commons, was at
Michaelmas 1710.

l. s. d.

5,130,539 05 05

But deducting the Debt of the
Navy, as it stood at *Michael-*
mas 1702, exclusive also of the
Register-Office

1,722,679 05 08

And

And deducting what has been received short by the Navy in this War. } 1,411,001 19 9½

Which together make the Sum of 3,133,681 05 05½

There remains near Debt incurred during the late Administration, to be accounted for by Extra-Services } 1,996,857 19 11½

Extra-Services.

Interest paid and due on Navy Bills 242,265 12 00

Interest paid and due on Victualing-Bills } 209,239 12 06

Paid for Naval Stores imported from *America*, by an Act of the 3d and 4th of the Queen } 018,000 16 06

Paid the Bounty Money of 5 l. per head, for *French* Prisoners, by an Act 6th *Anna* } 034,155 00 00

For raising Men, by an Act 4th & 5th *Anna* } 004,729 10 05

Rebuilding Ships lost in the great Storm } 134,232 00 00

Bounty to Widows and Relations of Officers and Seamen lost in the great Storm } 015,158 00 11

Bounty to Officers serving under Sir *George Rook* in the *Mediterranean* } 030,777 13 05

To the Ordinary of the Navy for the Year 1704 } 120,000 00 00

And upon the account of the Extraordinary Expence, at 14000 l. per ann. for nine Years } 126,000 00 00

Issued to the Commissioners of Transports in the Years, 1702, 1703, 1704. } 084,515 12 08

The

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The Extra-Expence upon account of Marines	119,675	08	03
Issued to the Office of the Sick and Wounded	100,228	14	06
The Hire of the Ships to carry out Victuals and Provisions to the Men of War	145,598	17	3½
The Victualling Land Forces sent to <i>Spain</i> and <i>Portugal</i>	606,806	07	07
Total of Extra-Services —	1,991,383	06	00¾
Ballance —	0,005,474	13	11½

The Ballance of *Five Thousand Four Hundred Seventy Four Pounds, Thirteen Shillings and Eleven Pence Farthing*, that appears at the foot of this Account, is so very inconsiderable, that I am perswaded you will be much surpriz'd to see the extraordinary Services and Expences come so near to the Debt that has been incurr'd: Especially if you consider that in this Account no Allowance is crav'd for the high rates upon all kinds of Naval Stores and Victuals, which have been occasion'd by the Discount upon the Bills, nor for the Number of Men that have exceeded Forty Thousand; because I was resolv'd not to insert any thing that depended so intirely upon Calculation, as to admit any Doubt or Uncertainty. If by a moderate Computation there had been an Allowance made upon those Heads, the Extraordinary Expences wou'd have exceeded the Debt to be accounted for. But then it must have been remember'd, that at the beginning of the War the Fleet was in a much better Condition than it can possibly be in at this time: And the Magazines were full of all manner of Stores, which are now exhausted. And how much it will cost to put the Fleet into the same Condition again, and to replenish the Magazines, cannot be computed till the War is ended, and their Condition can be known: But it must be admitted that this has been an Ease to the Service, and has prevented the further increase of the Debt.

I must likewise observe, that there have been no Appropriations in this War of any particular Sums to any particular Services; but one general Clause only, appropriating the Sums granted each Year to the Service of that Year; in which a Latitude was always given of applying the Mony granted for the Navy, as well to Services *already perform'd, as to be performed*; which is a sufficient Authority for the Methods practis'd there. And tho a great deal of Industry has been us'd to persuade the World that an undue Preference and Partiality has been shewn to the Service in *Flanders*, and that all other Services were postpon'd, cramp'd, and starv'd, in order to supply that Army; you cannot but observe that there is not any one Article in which the Navy-Mony was applied to that Use. Nor have the Enemies of the late Ministers pretended to give an Instance where that Service ever receiv'd out of the Publick Mony, more than its due Proportion, granted by Parliament.

I must make one Observation more to you, That as the Debt of the Navy has annually increas'd, an annual Account of it has been laid before the House of Commons, who were constantly inform'd how far the Provision made for the preceeding Year had fallen short of answering the Expence. But being sensible that the more pressing Supplies were as much as cou'd well be rais'd within the Year, they still thought it more advisable to leave the extraordinary Charges as a growing Debt, than to increase the present Burden upon the People by enlarging the usual Provision for the Navy. And in the Parliament before the last, a particular State and Account of the Navy-Debt being call'd for, the late Ministers were so far from being blamed upon this Subject, that after a full Consideration and long Debate about the Causes and Methods of contracting that Debt, the House came to a Resolution in their favour, and went as far in approving their Conduct and Management, as any subsequent Parliament has gone in censuring of them. And when the Justice of two differing Parliaments comes to be the Question, I will not take upon me to determine between them; but will only make this short Remark, That from such time at least as the Sense of the House was known upon

upon this occasion, the late Ministry cannot be thought blamable for proceeding in their usual method, when they were supported by the Authority and Approbation of Parliament.

Upon the whole matter, I have now shewn you so many Instances of *Extraordinary Services* perform'd, that were either of absolute necessity for the Good of the *Publick*, or were *directed* or *approv'd* by *Parliament*; that I cannot but think you will agree with me in acquitting the *late Ministry* from all Imputation of Mismanagement, Misapplication, or Embezzlement of the Navy-Mony. And I must do them the justice to say one thing more in their behalf, That I have not found, upon the strictest Enquiry, that they were guilty of Neglect or Remissness in their Duty; or that they wanted Ability or Zeal to carry on the Service of the Nation. And therefore I am afraid the great Noise and Clamours that have been rais'd against them, proceeded rather from Interest, private Ends, and Party-Strife, than from any true Care or Concern for the Publick. But the present Turn is now serv'd: And when the People shall come to reflect calmly upon the *late Administration*, which they have heard so industriously blacken'd and vilify'd, I believe they will find the Services of that Ministry not inferiour to those of any that went before it; and an Example to be imitated, rather than to have been so hardly censur'd, by that which has lately succeeded it.

But I have troubled you enough, Sir, for one time; Some Account of other Parts of the Debt, you may expect hereafter.

I am, &c.

Postscript.

TIS now almost a Twelvemonth since the foregoing Account was Publish'd, which has stood hitherto Unimpeach'd, and the Publick has not seen any Answer or the least Objection made to any part of it; but the Author upon further perusal of it, has observed, That in the Deduction of what has been receiv'd short by the Navy in this War, there is included what was receiv'd short by the Navy in the Year 1702; but the whole Debt of the Navy at Michaelmas 1702, having been before deducted, what was receiv'd short by the Navy before Michaelmas 1702, ought not to have been included in the general deduction; as this was no wilful Mistake, the first opportunity is taken to rectify it, and for the further Satisfaction of such, as shall have the Curiosity to examine in this particular, I desire they will observe, That the whole years Deficiency of the year 1702, is not at all concern'd in this Question, but what was Issued short to the Navy only in that year; and to balance this, a very moderate Allowance for the extraordinary Rates that have been paid for all kinds of Naval Stores and Victuals, and for the number of Men exceeding the Fourty Thousand will sufficiently recompence what is gain'd in the Account by this Mistake.

A State of the Five and Thirty Millions mention'd in the Report of a Committee of the House of Commons.

I was long since inform'd, That in many parts of the Country, our People were taught to think they had been *plunder'd of Thirty five Millions*. I believ'd for some time, it was needless to disprove this Report, which I thought was unlikely to last: But being still assur'd that the same Rumour continues, I have at length resolv'd to enquire into the Grounds and Reasons of it. Yet before I enter upon this Examination, I cannot help declaring how much I am surpriz'd, That such wild Reports shou'd find credit in the Kingdom. I am sensible, the *Printing the Votes* has been now so long in use, that the People do not only claim, as their Right and Privilege, to have a daily Account of the Proceedings of the House of Commons; but they think they are competent Judges of whatever is transacted by their Representatives. And they conceive themselves sufficiently entitled to debate and reason, to censure or approve all Things and Persons that at any time come before the Parliament. I am also sensible, that he who has but read the Votes, takes upon him to determine as peremptorily as if he were fully inform'd not only of the Facts, but of all the Reasons and Motives that induc'd the House to come to such Resolutions. Nor am I ignorant what strange Conclusions are often drawn from hence, and what gross Mistakes pass upon the World. This must needs be evident to every Man that hears the common Notions and Opinions which we find are generally receiv'd; and which wou'd appear to us most unaccountable, if we were not determin'd wilfully or ignorantly to espouse and maintain whatever is thought necessary for the support of a Party.

But so notorious an Instance of this I never met with, as in the present case; since I am told that in every Coffee-house and Ale-house in some Countries I may hear it with confidence asserted, and find it too generally believ'd,

liev'd, that *Thirty five Millions were lost to the Publick during the late Administration.* And if I shou'd argue the matter with these People, and endeavour to shew the Falschood or Absurdity of such an Opinion, their Refuge wou'd be to a Vote of the House of Commons. That at best *there are Thirty five Millions not accounted for :* And for this they wou'd be very positive they have the Authority of Parliament.

This being the Fact, as it is represented, I can no longer forbear to explain the whole Matter with the utmost Care and Impartiality. For to wrest the meaning of a *Vote* beyond what the Words do naturally import, or to put Construtions upon them, which 'tis impossible to suppose the House of Commons cou'd intend; seems to me to be the highest Presumption. And therefore in justice to the present Parliament, as well as to those concern'd in this *Resolution*, I will endeavour to set it in a true light, and to clear it from the Mistakes and Misrepresentations which have been made concerning it, thro' the Ignorance of some, and I wish I cou'd not add, thro' the Malice and Industry of others.

In order to this, it will be necessary to state and explain the *Vote* upon which these Suggestions are grounded, and the *Report from the Committee to whom it was refer'd to enquire, How far the several Imprest Accountants had pass'd their Accounts:* And afterwards I will give an Abstract of the several Particulars, with some Observations upon the Whole.

The Vote of the House of Commons was, " That it appears to this House, that of the Monies granted by Parliament, and issued for the Publick Service to Christmas 1710, there are *Thirty five Millions, Three Hundred and Two Thousand One Hundred and Seven Pounds, Eighteen Shillings and Nine Pence*, for a great part whereof no Accounts have been laid before the Auditors, and the rest not prosecuted by the Accountants and finished."

First then it is observable, That a time is express'd when the Accounts in question did determine, which was at *Christmas 1710.* And tho' no Accountant is oblig'd by the

the Course of the Exchequer to *render* his Account under fifteen Months, nor some under eighteen, yet this Vote takes in all Accounts to the first meeting of the Committee. But there is no mention made from what period of time they did commence; which the House of Commons wou'd not have omitted, if they could have suppos'd that so unreasonable a Construction wou'd have been made of their Vote, as to charge the Whole upon the late Ministry. To have been particular in every respect, was too much for the compass of a Vote: We must therefore upon this occasion have recourse to the *Report* above-mention'd; and there we shall find, that Lord Falkland's Account begins in *December* 1682, and ends in *March* 168². Lord Ranelagh, 'tis very well known, was Pay-master of the Forces during the whole late Reign, Sir Thomas Littleton Treasurer of the Navy for about three years before the Queen's Accession to the Crown; and the Accounts of Captain Atkinson and others, Commissioners of Transportation, during the late War only, amount to near a Million of Money. So that here are Accounts from King Charles's, King James's, and King William's Reign in the principal Branches of Expence in all the Revenue, brought in to make up and swell this general Account: And this, I am told, is by many thousands of People *without Doors* imputed to the late Ministry, tho' the House of Commons was so just and careful to print the *Report*, that all Men, if they pleas'd, might be clearly and fully inform'd of the true State of this Question.

In the next place 'tis to be observ'd, that the Vote asserts no more, than That for a great part of *Thirty five Million; Three Hundred and Two Thousand, One Hundred and Seven Pounds, Eighteen Shillings and Nine Pence*, no Accounts has been laid before the Auditors, without distinguishing what that *Great Part* was; which makes it necessary to enquire how much that *Great Part* amounts to.

But I must first take notice of a material Distinction, which it will be necessary to carry along with me thro' this whole Enquiry, between *Rendering* and *Passing Accounts*. An Accountant should be always ready to render an Account of all Publick Money by him receiv'd, and to shew to what Uses it has been expended; that those who have

have the Care and Inspection of such matters, may be satisfied that the Mony has been duly apply'd to the proper Services. And it is in the power of every Accountant so far to *Render* an Account of what Mony has been issued to him, as to prepare and *lay his Account before the Auditors* in a reasonable time; tho' from the Nature of some Services 'tis utterly impossible to do it within the time limited and required by the Course of the Exchequer. And when Accounts are thus *Rendered* an Vouchers for every particular Sum deliver'd to the Auditor, without which Accounts cannot properly be said to be laid before him; the Publick is in a great measure secur'd by seeing and knowing the Distribution and Expence of every particular Sum, tho' the Accounts are not *actually pass'd*: Which then seems chiefly necessary for the Interest and Security of the Accountant. But tho' he be sensible of this, and desirous to *Pass* his Accounts, yet it is not always in his power to get over the Difficulties and Delays which he meets with for want of *Form only*. The common Course and Practice of Payments in several Offices being inconsistent with the Rules and Methods established in the Exchequer for *Passing* Accounts. Several Instances of this I shall give you before I conclude, but what I have said is at present sufficient to make good the Distinction between *Passing* and *Rendering* Accounts. And this Distinction the House of Commons had very clearly in their View, when they said, *For a Great Part whereof no Accounts had been laid before the Auditors*: By which they manifestly fix the blame upon Accounts not being *Rendered*, or which is the same thing, *not laid before the Auditors*.

I come therefore now to consider how much of the *Thirty five Millions* has not, in this sense, been accounted for. And tho' 'tis said in the Country, that the *Whole is unaccounted for*; 'tis almost ridiculous to endeavour to disprove that, unless one cou'd suppose that a *Great Part* can be by any body understood to mean the *Whole*. But how much this *Great Part*, for which no Account has been *Render'd*, amounts to, may easily be found by any Person that will give himself the trouble to look into the *Report*: Where he will see that the *Committee from Certifi-*
cates

cates of the Auditors of the Imprests have stated the Accounts of the several Accountants therein mention'd, under the Heads of *Charge, Discharge, and Remains to be accounted for*. The Charge contains the whole Charge of all Monies receiv'd by the Accountants out of the Exchequer or otherwise: The Discharge, as well *Accounts that lay before the Auditors, as Accounts actually pass'd*; and a Ballance is then stated at the foot of each Account: which Ballances being added altogether, amount to but *Seven Millions, Five Hundred fifty Seven Thousand, Five Hundred and Thirteen Pounds, Two Shillings and Eight Pence*.

What then can be more unaccountable, than the common Error which People have entertain'd of this Matter? The House of Commons has been careful to set it in a True light, by publishing the particular State of the Whole, and setting down in express Words, how much under each Head *remains to be accounted for*; which wanted no skill but common Addition for any Man to be inform'd of: And yet the Country is amus'd and impos'd upon, by a groundless Noise of *Thirty Five Millions not accounted for*, in direct Contradiction to a Report Publish'd by Order and Authority of the House of Commons.

By what I have now shewn, it appears, That of the *Thirty Five Millions, &c.* their ought no less to be struck off, than *Twenty Seven Millions, Seven Hundred Forty Four Thousand, Five Hundred Ninety Four Pounds, Sixteen Shillings and a Penny*: which already reduces that immense Sum, to *Seven Millions and a Half, &c.* as is before-mention'd. This last Sum is all that remains to be accounted for, I mean, all for which no Account had been render'd at *Christmas, 1710*. But then it must be admitted, that all the Accounts are not *actually pass'd* for the other Part, tho' they have been duly render'd. It will therefore now be necessary to inquire into the Reasons and Allegations that have hinder'd or delay'd the *Passing* several of them, and how far those Reasons can be justify'd.

I will not take upon me to affirm, That all the Accountants have been as expeditious as they possibly might

might have been, in *passing their Accounts*: And it may well be thought strange, that twenty Years, or indeed half that Time, has not been found sufficient to finish divers of them. But as the chief End and View of those who have been most industrious to insinuate this wrong Construction thro' the Kingdom, has been to blacken and load the late Ministry, it does not seem necessary to my present Purpose, to enquire how far the Officers employ'd in former Reigns have Discharg'd their Duties. If any Irregularities in Payments, or improper Distributions of the Publick Money, have prevented or delay'd the Passing those Accounts, there can be no Reason that this shou'd be charg'd upon the late Administration. The Accounts of former Reigns are no farther to be consider'd, than as a Burden transmitted down to succeeding Ministers, who are oblig'd from time to time, to give such Orders towards the passing of them as become necessary: And they are no farther blameable, than as those Orders shall upon Examination be found to be ill grounded or unwarrantable.

Many Instances might be given, in which the passing of Accounts is only obstructed by some Irregularities or unnecessary Delays: And that the House of Commons was sensible of this, appears from the Order of Reference, when a Committee was first appointed to enquire, *How far the several Imprest Accountants had pass'd their respective Accounts*: Wherein it was directed, That the Committee shou'd not only Consider of Methods for the more effectual and speedy Compelling Accountants to pass their Accounts, but likewise, To obviate all Irregularities and unnecessary Delays in the same: The House of Commons therefore was convinc'd, that several Difficulties and Obstructions which attend the passing of Accounts, are not in the Power of the Accountants to remove, but want to be corrected and obviated by the Authority of Parliament. And this is sufficient to prove in general, that it is not always in the Power of an Accountant to pass his Accounts within the time requir'd: Therefore the not finishing or not actually passing Accounts, is not to be imputed as a Crime, when they only are delay'd by the Forms and Niceties of Offices; or for necessary Reasons

Reasons arising from the Nature and Remoteness of the Service; or from an Impossibility of Complying with the regular Course of the Exchequer.

This being premis'd, I will now consider the Reasons and Allegations of the several Accountants, and how far they may be justify'd. The Report indeed sets forth, That tho' the principal Accountants, and all that were summon'd by the Committee, did offer Reasons in their own Vindication, the Committee did not think fit to examine them; *For that they were not empower'd by the House so to do.* The Reasons therefore having never been before the House, they cou'd not enter into them; nor could do more than barely state the Facts. But yet, whoever will look into the said Report, will find, That the chief Delays have arisen either, *From the Want of Privy Seals; Or from the Nature of the Services perform'd; Or from the Remoteness of the Places where the Payments were made; Or from the Method and Practice of Paying and Accounting, which is peculiar to the Navy Office.*

The *passing Accounts by Privy Seals*, has formerly made a great Noise in Parliament; and had once a Censure in such strong and general Terms, that I believe it has very much obstructed the obtaining *Privy Seals*: And has occasion'd such a Nicety in granting them, as, if always insisted on, will make the *passing* several Accounts utterly impracticable, and furnish the Accountants with an Excuse that may cover any wilful Delay or Neglect. 'Tis as needless, as it is difficult, to mention all the Instances where *Privy Seals* are not warrantable, and ought not to be granted: But 'tis certain that in some Cases they are not only requisite, but that they ought not in Justice to be refus'd. Several Disallowances may be made to an Account in the Exchequer, for want of *regular Vouchers*, when it is evident by Receipts and such other Proofs, as the Service was capable of supplying, that the Money was expended to the proper Uses for which it was granted. And nothing but a *Privy Seal* can supply this Defect, which indeed is only a Defect in form.

The Rules of the Exchequer are very antient, and were certainly in their Original well contriv'd for the Service and Security of the Publick ; but it is not to be suppos'd that Rules and Orders of so long a Date, when the Receipts and Issues were very much less, and the Money generally expended within the Kingdom, can be strictly adapted to the Services and Occasions of the present Times. The Annual Grants and Expences do so far exceed any thing known in those Days, and are of such Infinite Variety, that Cases must every Day arise which were unforeseen, and consequently cou'd not be provided for. And this makes it necessary either to alter or new-model the Course of the Exchequer, that it may suit better with the Incidents of the present Times; Or, if the antient Course is to be preserv'd sacred and Inviolable, to have a Discretionary Power lodg'd somewhere, that may dispense with the strict Rules for the Accommodation of the Publick Service. This Power is now in the *Privy Seal*, and ought in Justice to be exercis'd; but with that Care, and under such Checks and Limitations, as may best secure the Revenue, and prevent any Fraud or Loss to the Publick. A few Instances that concern the present Question, will, I think, fully clear this Matter.

The Payments to foreign Princes for *Subsidies*, and to their Troops in Her Majesty's Service for *their Pay and Extraordinaries*, are always made pursuant to *Treaties and Establishments*. Those being the Conditions upon which the foreign Forces are stipulated for, and taken into the Service, the Payments can be made upon no other: And this is likewise agreeable to the *Grants* of Parliament, which are always founded upon the *Treaties*. But the Course of the Exchequer requires likewise Muster-Rolls, and Signs Manual, for all Payments made by the Pay-Master of the Forces, which in this Case cannot be had: And therefore the Accounts for such Payments always have pass'd, and must always pass by *Privy Seals*. And this happens even in the Service of *Flanders*, where, 'tis very well known, the Payments have been made with all possible Strictness and Regularity.

But

But he that expects the same Method and Exactness in *Spain* or *Portugal*, must be very little acquainted with the Nature of that Service: For there, a Moiety almost of the Money granted Annually, has been expended for the Pay of Foreign Troops, and their Embarkations from *Italy*; For the Pay of the King of *Spain's* own Troops; For the Support of his Household and Civil List, which every body knows cannot be regularly allow'd in an Army Account; For Regiments of *Spaniards*, that have been form'd, reduc'd, and perhaps rais'd again in the Compass of a Year, as the Face of Affairs has alter'd; And for infinite *Contingencies and Extraordinaries* of the War, for which no Provision cou'd be made but upon Account. And whoever considers the Nature of these Services, the long Marches backwards and forwards of those Armies, the alternate good and bad Success of that War, and the Remoteness and Distance of that Country, which made it impossible to send Orders from hence upon any Emergency, or every new Occasion; will, I believe, not much wonder that the Accounts of that War are not easily pass'd. For how is it possible, that Payments made in such remote Parts under the Care and Direction of different Persons, and liable to so many Accidents and Disorders, shou'd be adjust'd with so much Regularity and Dispatch, as Affairs of the like Nature here at home? Or how can it be suppos'd, that a great many of those Payments, which cou'd not be allow'd without the Authority of a *Privy Seal*, shou'd ever be pass'd without one? Yet an Account of the Receipts and Payments for that Service may be so made up, as may plainly shew, that the Money was apply'd to the proper Uses, tho' the Vouchers may not be so regular and perfect, to enable the Auditor to pass the Account.

Another great Instance of the Necessity of *Privy Seals*, is, The Method of *passing* the Accounts of the Treasurer of the Navy: upon which the Committee observes, "That tho' this is an Account of the greatest Sums of Money, and of the greatest Consequence to the Kingdom; yet it is pass'd in a Method quite different from any other Account, the same being brought to the Auditor

“ditor in Volumes, sign’d by three Commissioners of
 “the Navy, without any Vouchers, which the Auditor
 “is empower’d thus to pass by the Authority of a *Privy*
 “*Seal*.

By this time I question not but both the Justice and Necessity of *Privy Seals* appear evident in some Cases; and I shall only add, That I wou’d not be thought to contend here for *Privy Seals*, to supply the want of Vouchers or Receipts for Money, but only to make good any defect in Form or Regularity, occasion’d by the Necessity of the Service, and which by the strict Course of the Exchequer could not be allow’d.

But farther, to demonstrate the Security of the Publick, I must observe, that *Privy Seals* are never granted till the Account and all the Vouchers produc’d to support it, have undergone the strictest Examination, and the *Privy Seals* themselves have been refer’d to the Auditors: Whereby the same Persons, in whom by the Law and Rules of the Exchequer, the Power of Examining and Judging of all Vouchers is lodg’d, have the Re-examination of all such Vouchers as appear irregular or deficient; and if they shall be found reasonable to be allow’d upon the Report and Opinion of the Auditors, the Warrant goes for directing the *Privy Seal* to pass the Account.

And this furnishes me with another Argument to shew, That the *rendering or laying an Account before the Auditors*, is, in a great Measure, the chief Satisfaction that is given to the Publick: Or at least, That when the Account with all the Vouchers is *laid before the Auditors*, the Accountant has done all that for some time is in his Power to perform. The first Examination of the Account, the Re-considering it upon the Disallowances, and all the Forms and Steps thro’ the several Offices that are necessary to *perfect Accounts* of such large Sums, as are now chiefly under Consideration, are Works of Time; and most certainly make an Accountant very excusable, that has render’d his Account, and deliver’d in his proper Receipts and Vouchers, altho’ his Account be *not actually pass’d*.

To bring then this Matter to a Conclusion, 'tis plain; That as Accounts have been *rendred for all the Thirty Five Millions, &c. except for Seven, &c.* So we find by the Report, that the principal Accountants alledg and chiefly insist on the want of *Privy Seals* for their Justification, which became necessary by the Nature of the Services, and which only cou'd enable them to comply with the pressing Occasions of the War.

It is not my Business to consider the particular Defences of each Accountant, any farther than is necessary to my present Purpose, but some few Observations may not improperly be made upon them.

In the Earl of *Ranelagh's* Account, as stated by the Committee, we find, *That all his Accounts even to his final Account lay before the Auditors, with a Ballance only to be accounted for, of One Thousand Seven Hundred Seventy One Pounds Eight Shillings and Sixpence: But that upwards of Six Millions was depending for want of a Privy Seal, which is reckon'd into the Thirty Five Millions; That of the Disallowances which had been made to his Account for want of regular Vouchers, a Privy Seal after a strict Examination had been directed to discharge him of near Four Millions; and that he was applying to be discharg'd of the Remainder in the same manner; and that his final Account was delay'd only for want of these Privy Seals.* Upon which I shall only observe, That till it is once positively determin'd for what Disallowances it is reasonable to grant him *Privy Seals*, and for what not; and till such as are found reasonable are dispatch'd it will be impossible to know what Ballance is really due, and ought justly to be charg'd upon him at the foot of his Account. And as long as the *Privy Seals* are stop'd for such Allowances as have been judg'd reasonable, as well as for those which have not yet pass'd Examination; it furnishes him with a very plausible Excuse for not passing his final Account, which must wait the Fate and Issue of the preceding.

In Mr. *Brydges's* Account as stated by the Committee, we find, *That his Accounts were so far deliver'd in, as to leave at the time of the first Meeting of the Committee, a*
Ballance

*Ballance to be accounted for, of above Six Millions, but that above Eight Millions were reckon'd into the Thirty Five; for which the Accounts were either then fully adjusted, or lay before the Auditors: And that his Accounts deliver'd in at that time, contain'd his whole Account for the Service of Flanders to December 1709. and for the Service in Spain and Portugal to December 1707. But I am very credibly inform'd, That when the Report came from the Committee, and this Matter was debated in the House, Mr. Brydges inform'd them, and very much to their Satisfaction, That he had farther deliver'd in his Accounts to the Auditors, for the Service in Spain and Portugal, for the Years 1708. and 1709. By which he has render'd an Account of Three Millions Two Hundred and Twenty Seven Thousand, Three Hundred Seventy Eight Pounds Two Shillings and Sixpence. Which being deducted from the former Sum of Six Millions, Three Hundred and Twenty Thousand and Seven Pounds, Six Shillings and Eleven Pence, reduces the Sum to be accounted for, to Three Millions, Ninety Two Thousand Six Hundred Twenty Nine Pounds, Four Shillings and Five Pence; which is no more than one Year's Account only. And if 'tis enquir'd how it comes to pass, that in six Years that Gentleman has actually pass'd but one Account, it will be found by the Report, That the Privy Seal which after due Examination, was directed by Her Majesty's Warrant for his Account ending at Christmas 1706. was kept back; and that put a full stop, not only to that, but to his subsequent Accounts. Part of which have been some time adjusted and ready for Declaration, and the rest deliver'd into the Auditors, but none of them can be declar'd before the preceding Accounts are pass'd. And that Privy Seals are just and necessary for Moneys issued to the Services of Flanders, Spain and Portugal, I think is already prov'd. Or if a Precedent were wanting for it, we find in the Report, That Mr. Fox his Predecessor did pass his Accounts by the help of such Privy Seals. But if it be objected, That Mr. Brydges's delivering in his Accounts since the Meeting of the Committee, may reasonably be suppos'd to be occasion'd by this very Enquiry; I beg any Man to consider how it was possible for him to pre-
pare*

pare Accounts of that Nature for above *Three Millions*; or even to transcribe them, if they had not before been in the greatest forwardness imaginable.

It wou'd be too tedious to enter into all the Particulars, and wou'd swell this Paper beyond my present Design; I will therefore mention no more but Sir *Thomas Littleton's* Account, as it was stated by the Committee: Where we shall find, *That (including what was paid over to his Successor, above Ten Millions and an Half are reckon'd into the Thirty Five; for which his Account either lie before the Auditors, or are under the Examination of the Navy Board.* But the Method of accounting by the Treasurer of the Navy, is known to be so very voluminous and tedious; and at the same time, his whole Account is under such Checks and Regulations, that as it is impossible for him to do more than *render* his Accounts within the time limited, and the Publick in the mean while is effectually secur'd; so it wou'd be very unjust to blame him for unavoidable Delays. But I think it needless to say any more upon this Head, and shall only insert a Paragraph out of the Observations of the *Commissioners of the Navy*, which I find in the Report very full to my present Purpose, in these Words: "And sure no Man can think it reasonable that any Treasurer of the Navy shou'd have any trouble given him for not passing his Accounts, whilst they are kept open only for the Accommodation of the Service: Or can there (in our humble Opinion) be any Colour for it whilst such exact Accounts are kept in this Office, as that at any time it may be known to a Penny what Moneys remain in his hands, which is never considerable? the Necessities of the Service and the Care of this Office, drawing it away as fast as he receives it, excepting remote Tallies sometimes lodg'd in his Hands by Orders from the Treasury, until they can be made useful for one Head or other; of which the like Account is kept, and can at any time be given.

These Instances in the great and principal Branches of the publick Revenue, I hope are sufficient to give any Man so clear a view into the Nature of publick Accounts, that I need not descend to any more Particulars.

E

But

But I must add one thing more in justice to the late Ministry, That they took care, thro' the whole Course of this War, not only to issue the Mony for the proper Services, but likewise to see that it was duly apply'd to them. This appears by the Certificates, which were constantly requir'd, and every Week or Fortnight deliver'd by the *chief Paymasters*, of their respective Remainders in their Hands : So that by this means the *Lord Treasurer* was always inform'd what Mony had been actually expended, and what still was left to be apply'd to such Uses, as the Occasions of the Government requir'd. And if it is not to be doubted but those that had the care of the Revenue were fully inform'd of the Nature and Necessity of all these Services, and had so far seen and known the Distribution of the Mony, as to be satisfy'd in general of the due Application of it, I wou'd be glad to know with what Reason or Justice they cou'd permit the Rigour of the Law to be executed against Accountants, who they had Reason to believe had not defrauded the Publick, but had done all they cou'd to pass their Accounts. Besides, I must further observe, that the *Treasury* is not concern'd in the Process of the Exchequer, more than to grant Warrants for *stopping such Process*, when, upon application of the Accountant, they shall be found just and reasonable. 'Tis the proper Business and Duty of the *Exchequer* to compel Accountants to pass their Accounts; and there that sole Power by Law is lodg'd ; and it is so effectually provided for, that the Auditors are oblig'd every half-year to return Certificates to the Remembrancer of all Accountants that are in Arrear, and Process is issu'd in course against them. And if any Accountant, by Memorial or Petition to the Treasury, sets forth his Reasons why his Accounts are not pass'd, and humbly prays a Warrant to stop the Process, this Memorial is always refer'd to the Auditors, and a Warrant is never granted but upon their Report and Opinion of the Case ; nor is the Process usually stop'd but till the next Term only, and then it issues again in course, without further Order. But I know not any Method of making this matter so plain, as by inserting here a Copy of a Treasury Warrant for stopping

ping Process; by which not only the Form, but the Purport and Effect of all such Warrants may very easily be conceiv'd. I will instance in a Warrant granted to stop Process against the Earl of *Ranelagh*.

After, &c. Whereas my very good Lord Richard Earl of *Ranelagh* hath, by his Memorial, set forth, that his Accounts as late Paymaster of the Forces to Christmas, 1701. are pass'd, and that his final Account to Christmas, 1702. will be ready for Declaration, as soon as the Auditors of the Imprests have made their Report as to several Sums crav'd by his Lordship to be allow'd in the said Account, and hath therefore pray'd that Process against him may be staid. And whereas the said Auditors have certify'd me, that his Lordship and his Agents have promis'd to answer divers Queries made by them, relating to his final Account, by the beginning of next Michaelmas Term, and to prosecute the same till it be pass'd with all possible Diligence. These are to authorize and require you to forbear issuing forth any Process against the said Earl of *Ranelagh*, for his said Account, until the First Day of Michaelmas Term. And if any Process be already issu'd, you are forthwith to supersede the same: But in case his Lordship's Accounts are not pass'd by that time, you are then to issue Process without further Order. For which This shall be your Warrant. Windsor-Castle, the 2d of August, 1708.

To the Queen's Remembrancer
in the Exchequer, or his De-
puty.

Godolphin.

By this one Example every Man may judge of the Nature and Substance of all these Warrants, which vary only as the particular Cases, Circumstances and Allegations of the several Accountants may differ, but are all grounded upon the same Foundations, and pass the same Steps and Forms before they are obtain'd.

And now let any Man, who will give himself the Trouble to reflect upon what has been said, tell me in which of the Cases above mention'd it had been just or reasonable to have refus'd the stopping Process. Was an

Extent to go against the Paymaster of the Army, because his Deputies in *Spain* or *Portugal* had not return'd him all their Vouchers from those distant Countries, strictly within the time limited by the Course of the Exchequer for Payments made at home? Or was he to suffer for paying the Subsidies, and other Extraordinaries to foreign Princes, pursuant to the Treaties, and out of Mony granted by Parliament for that very purpose, because he wanted Muster-Rolls and Signs Manual, and cou'd not obtain a Privy-Seal to supply that unavoidable Defect? Shou'd the Process of the Exchequer have gone out against the Treasurer of the Navy, when it was impossible for him within the Time limited to adjust his Accounts? When every Page of his Ledger must be examin'd by the Navy-Board, and sign'd by three of the Commissioners? When the tediousness of this Examination, and of making up the Ship Books, with the Multiplicity of other Business, must needs hinder that Board from dispatching the Treasurer's Accounts? And he is therefore sure to be every Half Year certify'd by the Auditors to be in Arrear? Shou'd his Estate then have been extended for not having done what he never was able to perform? Every body knows what vast Sums of Mony are paid by Treasurers of the Navy upon *interest Bills*. And yet he cannot be discharg'd of that Mony till *perfect Bills* are made out, tho' the Mony has been actually paid according to the Direction of the Treasury, and by Order of the Commissioners; and tho' he has all the Receipts and Vouchers for payment of it. These Instances surely are sufficient to shew of what Use and Necessity Warrants are for stopping of Process, and with how great Justice they may be sometimes granted; which is a Matter so very evident, that I may venture to affirm, that the House of Commons did not make the stopping of Process any part of their Charge or Imputation.

This I think may very reasonably be concluded, if we consider that the House of Commons, on *Wednesday* the 26th of *April*, did order that the proper Officers shou'd lay before the House an Account of all Warrants that had been granted for stopping Process, and the Reasons for them;

them; and that no return was made to this Order till *Tuesday* the 1st of *May*. But the House did resume the adjourn'd Consideration of the Report on *Saturday* the 28th of *April*, and came then to their final Resolutions, without waiting for the Return of the Warrants for stopping Process, or having any Papers or Accounts relating to that matter before them. How then can we suppose the House of Commons, that was so just to call for these Accounts, in order to be fully inform'd, not only of all the Facts, but of the Reasons and Grounds that occasion'd or justified these Proceedings, wou'd come to a Determination, and judge or censure any Persons when such Evidences were not before them, as they knew to be necessary for their fully understanding the Question? And this sufficiently clears the House of Commons from all such Insinuations, as suppose that they censur'd or condemn'd the granting of Warrants to stop Process, since 'tis apparent they had no such Warrants before them when they came to their Resolutions, and consequently it cannot be imagin'd that they gave any Opinion concerning them.

But as the Nature of the Services, and the remoteness of the Places where the Payments were made, have chiefly occasion'd the Delays in some Accounts, and the Applications for a stop of Process; so 'tis very observable, that where the Accounts have not been subject to such Difficulties, there is no Complaint at all. An Instance of this, we see in those of the Paymaster of the Guards and Garisons, whose Accounts have all along been pass'd and prosecuted with all possible Dispatch; which it is just to observe for his Credit, so it shows that due Care has been taken for passing Accounts, when the Nature of the Service did not make it necessary to dispense with the common Rules and Forms.

I will trouble the Reader with nothing more, but an Abstract of the Accounts of several Accountants, as stated in the Report, and of Mr. *Bridges's* Accounts deliver'd since, with a few Remarks upon the whole.

	l.	s.	d.
The E. of <i>Ranelagh's</i> Charge is	21,015,618	19	04 $\frac{1}{2}$
Discharge: { By Accounts actually pass'd —	14,593,665	04	02 $\frac{3}{4}$
{ By Accounts render'd, or lying before the Auditors	6,420,182	06	08 $\frac{3}{4}$
	21,013,847	10	10 $\frac{1}{2}$
Remains to be accounted for —	1,771	08	06

	l.	s.	d.
The Honourable <i>James Bridges</i> Esq; his Charge is	15,374,289	02	02
Discharge: { By Accounts actually pass'd —	956,789	06	05 $\frac{1}{4}$
{ By Accounts render'd, or lying before the Auditors	8,097,492	08	07 $\frac{1}{2}$
	9,054,281	15	00 $\frac{3}{4}$
By Accounts deliver'd since Christmas 1710.	3,227,778	02	06
Remains to be accounted for —	3,092,629	04	05

	l.	s.	d.
Ld. Viscount <i>Falkland's</i> Charge is	3,094,723	07	11 $\frac{1}{2}$
Discharge: { By Accounts actually pass'd —	1,122,133	05	11
{ By Accounts lying before the Auditors.	1,465,368	05	09 $\frac{3}{4}$
	2,587,501	11	08 $\frac{3}{4}$
Remains to be accounted for —	507,221	16	02 $\frac{3}{4}$

	l.	s.	d.
Sir <i>Thomas Littleton's</i> Charge is	18,382,750	01	05 $\frac{1}{2}$
Discharge: { By Accounts actually pass'd or ready for Declaration	7,559,382	05	03 $\frac{1}{4}$
{ By Accounts lying before the Auditors, under the Examination of the Navy-Board, and by Money paid over to <i>R. Walpole</i> Esq;	10,770,179	19	00 $\frac{1}{2}$
	18,329,562	04	04
Remains to be accounted for —	53,187	17	01 $\frac{1}{2}$

Captain

	l.	s.	d.
Captain <i>Atkinson</i> and others, Com- missioners for Transpotation, their Charge during the late War.	938,	646	19 09
Their Discharge by Accounts lying before the Auditors	935,	807	08 04
Remains to be accounted for	2,	839	11 05

	l.	s.	d.
Captain <i>Atkinson</i> and others, their Charge for this War	120,	108	16 03 $\frac{1}{2}$
Their Discharge by Accounts ren- der'd or lying before the Audi- tors	60,	546	13 11 $\frac{1}{2}$
Remains to be accounted for	59,	562	02 04

	l.	s.	d.
Mr. <i>Nutting's</i> Charge is —	108,	118	16 10 $\frac{1}{2}$
Remains to be accounted for	108,	118	16 10 $\frac{1}{2}$

	l.	s.	d.
Mr. <i>Mason's</i> Charge is —	262,	813	19 07
Remains to be accounted for	262,	813	19 07

	l.	s.	d.
Mr. <i>Povey's</i> Charge is —	136,	160	00 00 $\frac{1}{4}$
His Discharge by Accounts lying be- fore the Auditors.	135,	476	07 00 $\frac{1}{4}$
Remains to be accounted for	683,	13	00

	l.	s.	d.
Mr. <i>Micklethwait's</i> Charge is —	480,	209	00 11 $\frac{1}{4}$
His Discharge by Accounts lying be- fore the Auditors	376,	442	10 09 $\frac{1}{4}$
Remains to be accounted for	103,	766	10 02

	l.	s.	d.
Mr. <i>Savery's</i> Charge is —	276,	078	08 08 $\frac{1}{2}$

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Discharge.	By Accounts actually pass'd	63,810	07	02
	By Accounts before the Auditors	74,728	01	00 $\frac{1}{4}$
		138,538	08	02 $\frac{1}{4}$
	Remains to be accounted for	137,540	00	06 $\frac{1}{4}$
	Total to be accounted for —	4,330,135	00	02

Thus we see the *Thirty five Millions* and upwards reduc'd to less than *Four and a Half*, which is much short of one year's Supply; not to mention other Accounts that have been brought in since the Report, particularly *Three* of the present Paymaster for the Sick and Wounded. And now, if I may be allow'd to suppose what I think I have fully prov'd, That many Irregularities and unavoidable Delays attend the passing of some Accounts, which no Care or Industry can prevent: If it appears that the Nature of the Services, and the Method of Payment in some Offices being inconsistent with the Course of the Exchequer, require Privy Seals, and are the Work of longer time than is limited for *passing Accounts*; if it appears that those Irregularities are incident to Accounts, are yet necessary for the Accommodation of the Service, and not to be avoided without infinite prejudice to the Management; and if it appears that the Security of the Publick does not entirely depend upon the *actual passing of Accounts*, provided they have been *duly tender'd*; I hope People will begin to be satisfied, that the Nation has not been cheated of *Thirty five Millions*, and will not persist to reflect so much upon the House of Commons, as to suppose they cou'd discover such a Loss of the Publick Mony, and not find out the Persons that had wickedly embezel'd it. For I am oblig'd to think that the Justice of this House of Commons is equal to their Mercy, and that they wou'd have nam'd, and effectually have punish'd any of the late Ministers, whom they had known to be the Authors of such unpardonable Mischief to the Publick. But I have still a greater Authority to persuade me that no body was guilty of these high Offences, because among the many Removes that have been

been lately made, I hear of no Man turn'd out for ill executing his Office, nor of any Accountant remov'd for *neglecting his Duty in passing his Accounts*; which surely must convince the World that *her Majesty and her present Ministers*, who have Power and Opportunities to inspect narrowly, and to be fully inform'd of the Conduct and Behaviour of every Man in his Employment, are satisfied that the Delays which have happen'd in *passing* the several Accounts, have not proceeded from any neglect in the Officers. And what then was to be done by the late Ministers who were equally satisfied that none intrusted with the Receipt of Publick Mony during their Administration, had wilfully delay'd the *passing* their Accounts?

To conclude therefore, I hope I have made it appear, as plainly to others as it does to me, that of the *Thirty Five Millions, &c.* Accounts have been duly render'd for all but *Four, &c.* That the Delays which have happen'd in passing most of the Accounts, have arisen only from Necessity, and the Nature of the Services: That the common Course and Method of Business make it impracticable for the several Accountants to comply with the Rules of the Exchequer: That if in some few Instances all possible Care and Dispatch have not been us'd to prosecute and finish the Accounts, the blame is by no means to be laid where the general Clamour has fix'd it: That of all the Mony granted for the Service of this War, and issu'd during the late Administration, it does not appear there has been the least Loss and Embezzlement: That there is no ground to suspect, that by not compelling the Accountants to pass their Accounts, any Frauds and Misapplications have been skreen'd or conceal'd; and that, upon the whole matter, there never was a greater Calumny rais'd upon less grounds, than that which I now have disprov'd.

that which I now have described.

OBSERVATIONS *on the foregoing* ACCOUNT.

THE first Observation that is obvious upon perusal of this Paper, is, That this Estimate of the Debt of the Navy, as it stood on the 30th of September, 1711. is made up by carrying on the former Accounts of the Debt of the Navy, and adding to the old Debt the Increase that has been made upon the several Heads betwixt *Michaelmas* 1710. and *Michaelmas* 1711.

By this Account it appears at the Foot of the Column of Totals, that notwithstanding all that has been said of paying the Debts of the Nation, the Debt of the Navy was at *Michaelmas*-day last 7,231,788 *l.* 9 *s.* 11 *d.*

Whereof there has been discharg'd, as in the next Column, by South-Sea Stock 4,256,931 *l.* 12 *s.* 10 *d.* and then the Debt at *Michaelmas* last remaining to be discharg'd was, as in the last Column, 2,974,856 *l.* 17 *s.* 1 *d.*

Towards which there was of South Sea Stock not applied to any Service, 1,818,941 *l.* 1 *s.* 8 *d.* and in Tallies and Money remaining in the Hands of the several Treasurers of the Navy, 354,954 *l.* 13 *s.* 3 *d.* which making together 2,173,895 *l.* 14 *s.* 11 *d.* there remain'd a Debt at *Michaelmas* last no ways discharg'd or provided for of 800,961 *l.* 2 *s.* 2 *d.*

But as a Debt of above 800,000 *l.* incurr'd in one Year must appear very extraordinary, not only because it is a far greater Debt than was incurr'd in the Navy in any one Year during the whole late Administration, but because this Parliament had so lately declar'd against all Exceedings as *Illegal and Unwarrantable*, it was absolutely necessary to colour this over, and by first deducting what had been receiv'd since *Michaelmas*, and then by deducting what had been paid short of the Sums voted by Parliament, the real Debt of 800,961 *l.* 2 *s.* 2 *d.* is very handsomly reduc'd to 8362 *l.* 1 *s.* 4 *d.* and there it is said, *If the Navy could be supplied with the aforesaid Remains, the Charge between Michaelm. 1710. and Michaelmas 1711. would exceed the Sum granted for*

the Debts, and what was voted by the Honourable House of Commons but the said Sum of 8562 l. 1 s. 4 d.

By this Paragraph it plainly appears, that the Expence of the Navy betwixt *Michaelmas* 1710. and *Michaelmas* 1711. is the only Account concern'd in this Question; which demonstrates that the 497,216 l. 6 s. 1 d. receiv'd by the Treasurer of the Navy since *Michaelmas*, cannot be admitted as lessening the Debt incur'd before *Michaelmas*. This Estimate of the Debt is dated the 19th of Dec. 1711. which within a few Days is another entire Quarter, and it must be admitted there has been an Expence made in the Navy in that time, as well as there has been Money receiv'd and paid: To deduct then the Money receiv'd since *Michaelmas*, and not to bring to-Account the Expence that has been made in the same time, is to take Credit for Five Quarters, and charge themselves with but Four. Besides, if the Money receiv'd since *Michaelmas* has been applied to discharge Debts incur'd before *Michaelmas*, the whole Quarter's Expence betwixt *Michaelmas* and *Christmas* is unprovided for, and must be added to the Debt, and every Quarter's Expence is estimated at 524,000 l. Or if this Money has been apply'd to Services perform'd since *Michaelmas*, there can be no pretence to say, It lessens the Debt incur'd before that time; And it is highly probable this was the Case, because we have heard so much of paying Ready Money upon all Contracts made since *Michaelmas*, which could be supplied out of this Money only.

What immediately follows as little contributes to wards lessening the Debt: To say, that the Navy has receiv'd 295,182 l. 14 s. 9 d. short of the Sums voted, is giving a very good reason for so much of the increase of the Debt. But this was likewise the Case in every Year during the late Administration, and was urg'd as a necessary cause of the increase of the old Debt; but this was so entirely exploded the last Year, that I can scarce believe what was then declar'd a dangerous *Invasion of the Rights of Parliament*, will now be thought right and justifiable: But tho' it be admitted as a necessary cause for increasing the Debt, the Debt will still remain the same until that Money is receiv'd to discharge it.

it ; so that I'm afraid, if (as is said) *there was wanting on the said 30th of September last to discharge the said Debts the Sum of 800,961 l. 2 s. 2 d.* the Publick will find they have little left to pay upon these Two Considerations; tho' it may serve a present Turn, and be an Amusement to such Gentlemen as will give themselves the trouble to look no farther, to find at the foot of the Account such a trifling Exceeding as 8562 l. 1 s. 4 d.

But for the better understanding this whole Matter, 'tis necessary now to observe, that the first Provision made in the *South Sea Act* is for the whole Debt of the Navy, as it stood at *Michaelmas* 1710. and amounted to 5,130,539 l. 5 s. 5 d. There is a farther Provision made for Debts incurr'd in the several Offices betwixt *Michaelmas* 1710. whereof the Expence in the Course of the Navy and Victualling in that time amounted to 324,995 l. 15 s. 5 d. which being computed into the Total of the Debts is made part of the Capital of the South Sea Stock, and thereby discharg'd. There is afterwards a Clause directing the *Commissioners of the Navy and Victualling* to cause an Account of the Debts in their respective Offices, due on the 25th of *March* 1711. to be made up and stated, and transmitted to the Treasury, in order to be subscribed to the *South Sea Stock* : But this not being computed into the Total of the Debts, is not provided for in the Capital of the Stock, and consequently cannot be paid out of any part thereof, which by the Act is applied to other Services; but must be supplied either out of the 500,000 l. granted for part of the Provision for that Year's Service, or out of such Talleys on the General Mortgage as had been subscrib'd to the South Sea Stock by the Treasurer of the Navy, The Proportion of the 500,000 l. allotted for the Service of the Navy we find to be 288,600 l. 7 s. 2 d. and the General Mortgage Talleys subscribed by the Treasurer of the Navy to be 168,100 l. making together 456,700 l. 7 s. 2 d. which was all the South Sea Stock that was made applicable to the current Service of the Navy for last Year, except the 324,995 l. 15 s. 5 d. which in the *South Sea Act* is added to the Capital Stock. But yet we find that over
and

and above the Debts incurr'd between *Michaelmas* and *Christmas*, provided for in the Bill, and the Expence betwixt *Christmas* and *Lady-Day*, for which Power was given, but no Provision made, all the Bills register'd in Course in the Navy and Victualing, from *Lady-Day* 1711. to *Michaelmas* 1711. are likewise discharg'd by the *South Sea Stock*; so that the whole Year's Expence upon the Course of the Navy and Victualing between *Michaelmas* 1710. and *Michaelmas* 1711. is discharg'd by the *South Sea Stock*, which amounts to 1,127,134*l.* 11*s.* 9*d.* altho' there was power by Act of Parliament to apply no more than 781,696*l.* 2*s.* 7*d.* The difference is 345,438*l.* 9*s.* 5*d.* To which I will add no more, but ask, Out of what part of the *South Sea Stock* this was paid, and what there is to replace it? Or with what Justice the Contractors were oblig'd to take their Payments in the *South Sea Stock* at such great Discounts, for Services, which 'tis most evident, the Parliament design'd should be answer'd out of the Ready Money granted for this Year's Service?

But altho' there was a Power given by the Act of Parliament to Discharge the Debts of the Navy, incurr'd betwixt *Michaelmas*, 1710. and *Lady-Day*, 1711. in the manner above explain'd, I presume, it will not be pretended, That this was granted as an additional Supply to the Navy, over and above the 2,200,000*l.* granted for the Service of the Year, 1711. but must be understood as a Power to apply so much of the *South-Sea Stock*, to the current Service of the Year, as part of the Supply granted for that Purpose; If then the Design of the Parliament was to limit the Expence of the Navy to the Sums Voted for that Service, in the Committee of Supply, where the proportions of Expence for all parts of the Service are always Limited and Adjusted: Let us enquire how far the Charge of the Navy, betwixt *Michaelmas*, 1710. and *Michaelmas*, 1711. has exceeded the Supply granted for that Year's Service; and this may be done, by considering it in two different Views, wherein all the Facts are taken from the foregoing Estimates, or from Accounts, made up by the Commissioners of the Navy, and Victualling, of the Debts of the Navy,

Navy, and Victualling from *Christmas*, 1710, to *Lady-Day*, 1711. or from the Report of the Commissioners of Publick Accounts; and it will be no objection, that the Exceedings are not just the same in the different Views, because they are grounded only upon such gross Computations as are taken from those Accounts; and 'tis not pretended here, to State the exact Exceedings, which cannot be adjusted without a full and particular Account of the Receipts, Issues, and all the particular Account of the Receipts, Issues, and all the particular Expences upon each Head of the Navy.

There was granted for the Service of } *l.* *s.* *d.*
the Navy (exclusive of the Ordnance) } 2,096,000 0 0
for the Service of the Year, 1711. — } —————

The Navy had receiv'd between Michaelmas, 1710. and Michaelmas 1711. in South-Sea Stock.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
For Debts incur'd in the Navy and Victualling Offices, from <i>Michaelmas</i> , 1710. to <i>Christmas</i> , 1710.	324,995	15	5
For Ditto, from <i>Christmas</i> , 1710. to <i>Lady-Day</i> , 1711.	346,324	19	3
For Ditto, from <i>Lady-Day</i> , 1711. to <i>Michaelmas</i> , 1711.	455,813	17	1
			1,127,134 11 9

The Navy had likewise receiv'd in
that Time, from the Exchequer, as by
Account from the Commissioners of
Publick Accounts. ————— } 1,229,849 3 9½

Of which there Remaining at *Michaelmas* last, in the Hands of the several Treasurers of the Navy, which may be reckon'd part of this Money, not above 300,000 *l.* and there being Tallies on the General Mortgage deposited with the Bank, which were redeem'd with this Money, amounting to about 145,000 *l.* making together —

There had been expended before *Michaelmas*. 1711. of the Moneys received from the *Exchequer*

And there was wanting at *Michaelmas* last, to discharge the Debts incurred before that Time

Total Expence between *Michaelmas*, 1710. and *Michaelmas*, 1711.

Which exceeds the Supply granted by Parliament

l. *s.* *d.*

9,445,000 0 0

0,784,849 3 9½

0,800,961 2 2

2,712,944 17 8½

6,616,944 17 8½

Another State of the Exceedings.

The Debt of the Navy at *Michaelmas*, 1711. was

The Debt of the Navy at *Michaelmas*, 1710. was but

The Debt was then increas'd —

l. *s.* *d.*

7,231,788 9 10

5,130,539 5 5

2,101,249 4 5

But in the Debt of *Michaelmas*, 1711. is included a Year's Interest, from *Michaelmas*, 1710. to *Michaelmas*, 1711. of the old Navy and Victualling Bills, due before *Michaelmas* 1710. and which are part of the Capital of the *South Sea Stock*; which Interest is not distinguish'd in the Estimate of the Debt of the Navy, but may be computed at

l. *s.* *d.*

180,000 0 0

Which

Which being Deducted, the neat Increase of the Debt, betwixt *Mich. 1710.* and *Mich. 1711.* will be

Expended of the Money receiv'd from the *Exchequer*, as by the last Account

Total Expence between *Michaelmas, 1710.* and *Michaelmas, 1711.*

Which exceeds the Supply granted by Parliament

The small Difference these two States, is not worth the Notice, but from what has been said, 'tis evident, that very great Exceedings have been in the Navy last Year, upon which I will make no Reflections, but leave it to other Gentlemen, whose Honour seems to be a little concern'd, to reconcile this Practice, with the Opinions that have lately prevail'd. The Opinion of a private Man, who has no opportunities of being perfectly inform'd of these Matters, but can only make his own Observations upon such Papers, as accidentally fall in his way, may be thought of no Weight or Consequence, but such Regard has been shown to the *Representation made last Sessions of Parliament*, that I shall conclude this Paper, with Transcribing one Paragraph from it.

" In Examining into the State of the War, and Looking back from the Beginning of it, we find, that in several Years, the Service has been enlarged, and the Charge of it increased beyond the Bounds prescribed, and the Annual Supplies granted by Parliament: To this new and illegal Practice, we must, in great measure, ascribe the Rise and Growth of the heavy Debts that lie upon the Nation; Nor does the Consequence of it end there; for, we must also represent it to Your Majesty, as a dangerous Invasion of the Rights of Parliament. The Commons must ever assert it as their sole and undoubted Privilege, to grant Money, and to adjust and limit the Proportions of it; And when Your Ma-

" jesty has recommended to them, to consider of Sup-
 " plys, and they have deliberated upon the several Esti-
 " mates for the Annual Services, and considered and
 " determined what the Nation is able to bear, their
 " Proceedings would be very vain and ineffectual, if,
 " after the respective Sums are stated, and granted,
 " those, through whose Hands the Disposition of them
 " passes, are allowed, in any Measure, to alter and en-
 " large them. This is an Attempt which very little
 " differs from *levying Money without Consent of Parlia-*
 " *ment*, as will appear to Your Majesty from this one
 " Consideration, That a Charge of that kind once in-
 " curr'd, and laid as a Debt upon the Navy, or any o-
 " ther Publick Office, is so far binding upon Parliament,
 " that, how little soever they approve of the Means by
 " which it was contracted, yet the Publick Credit being
 " pawn'd, the Commons cannot, without the Ruin of
 " That, refuse to provide for it.

*A Brief Account of the DEBTS provided for by
the South-Sea Act, and the Times when they
were incur'd : With some short Observations.*

IT is too notorious with what Industry it has been insinuated, and how generally receiv'd, that the whole Capital Stock of the *South Sea Company* was a Debt contracted by the late Ministry. A Debt of near *Nine Millions and a Half*, was thought a very heavy Burden upon the Nation, and what a great many were ready to conclude must be occasion'd by ill Management, or by Embezzlement of the Publick Mony. I will not say that the Total of the Capital Stock was swell'd to this height with no other View than to blacken the late Ministry, tho' I believe that was an Incident that did not make the Project at all the less agreeable; because 'tis very evident, other People found their account in it, not only by applying so great a share of it to the Service of the current Year, but because it was essential to their very Project. But to see how far the late Ministry are justly chargeable upon this account, I thought it worth while to examine into the several Particulars, and inquire by what degrees, at what times, and in what manner this great Debt was contracted: and I found, that the Debt incur'd during the late Administration was not near one half of the whole Sum provided for by this Act; That the Debt at *Michaelmas 1710.* to which time all the Debts were stated and adjust'd, was but *Six Millions, Seven hundred sixty one Thousand, Six hundred and ninety Pounds, Eighteen Shillings, Seven Pence Farthing*: of which, *Two Millions, Eight hundred ninety seven Thousand, Five hundred thirty nine Pounds, Nineteen Shillings, Four Pence, three Farthings*, was an old Debt of the last War, and incur'd before the late Administration: and that to the Debt due at *Michaelmas 1710.* there is added above *Two Millions, Seven Hundred Thousand Pounds*; which either arose from a great part thereof being granted in aid of the Supplies for last Year's Service, or from the Nature of the Project;

ject; there being no other Provision for the growing Interest, but by making it Principal, the Interest, together with the General Mortgage-Tallies, was included in this Provision; all which being no part of the Debt due at *Michaelmas* 1710. is not to be imputed to the late Ministry, whose Charge must be allow'd to determine with their Administration; but being now made part of the gross Debt, which by this *Darling Project* is no otherways paid, than by being turn'd into a perpetual Debt, with an Interest of 6 *l. per Cent. per ann.* must be admitted to be an Increase of the Debt since the Change of the Ministry.

A View of the whole Debt, distinguish'd under the three following Heads, will best explain this Matter.

	l.	s.	d.
The Principal Sum Provided for by the <i>South-Sea Act</i> , at <i>Christmas</i> 1711. was	9,471,325	00	0

Which arose thus,

Before the late Administration.

The Debt of the Navy (exclusive of the Register-Office) at <i>Michaelmas</i> 1702. was	1,722,679	05	8
Ditto of the Ordnance	166,293	09	0 $\frac{1}{2}$
The Principle Mony of the Army and Transport-Debentures	987,157	03	8
Arrears of Subsidies to the Elector of <i>Hanover</i> and Duke of <i>Zell</i>	9,375	00	0
Deficient Tallies on Coals, &c.	12,025	01	0
Total Debt at <i>Mich.</i> 1702.	2,897,529	19	4 $\frac{3}{4}$

Du

During the late Administration,

The Debt of the Navy (after the Debt of <i>Michaelmas</i> 1702. is deducted)	3,407,859 19 9
was at <i>Michaelmas</i> 1710.	
Debt of the Transports at <i>Michaelmas</i> 1710.	424,791 05 4 $\frac{1}{2}$
The Interest then in Arrear on the Army and Transport-Debentures	31,499 14 1 $\frac{3}{4}$
Total Debt at <i>Mich.</i> 1710.	3,864,150 19 2 $\frac{1}{2}$

Since the Change of the Ministry.

The Debts incurr'd in the several Offices of the Navy, Ordnance, and Transports, and for the Interest of the Army and Transport Debentures between <i>Michaelmas</i> 1710, and <i>Christmas</i> 1710.	378,859 05 8 $\frac{1}{2}$
Interest of such part of the Debt as carry'd Interest from <i>Christmas</i> 1710, to <i>Lady-Day</i> 1711.	85,000 00 0
Interest of the whole from <i>Lady-Day</i> 1711, to <i>Christmas</i> 1711. from which time such Debts as carry'd no Interest were charg'd with Interest, and the Interest in Arrear was made Principal, and Charg'd with Interest	386,325 00 0
Five Hundred Thousand Pound Stock granted for the Service of the current Year	500,000 00 0

By subscribing the Subsidy-Tallies of the Year 1710. in order to have the General Mortgage free at the year 1716. to be made a Fund for paying the Interest of the whole Debt provided for by this Act; the Principal and Interest of which at *Lady-Day* 1711. (from which time the Interest was made Principal, amounted to

£ s. d.

1,371,428 09 1

Total Debt incur'd since

Michaelmas 1710. } 2,721,612 14 9½

Total of the several Particulars 9,483,293 13 4½

The Difference that appears to be betwixt the Total of the Particulars and the Total of the *South-Sea* Stock, is occasion'd by the Debt of the Ordnance being more at *Michaelmas* 1702. than it was at *Michaelmas* 1710. which is one Instance of the Debt being lessen'd by the late Ministry, where the Service would admit of it.

'Tis observable that the Debt before the late Administration necessarily occasion'd an Increase of the Debt since incur'd; not only the Interest of such part of the Debt as carry'd Interest, but the Arrears of the several Offices, being in course to be satisfy'd before the new Contracts, advanc'd the Prices upon all Stores, Provisions, and Necessaries supply'd for the Use of the Publick; and consequently contributed in some measure to the yearly Increase of the Debt incur'd in this War.

Notwithstanding this, it appears that the whole Debt incur'd in eight Years does not exceed *Three Millions, Eight Hundred sixty Four Thousand, One Hundred and Fifty Pounds, nineteen Shillings, two Pence half penny*; and it appears from Authentick Accounts, that the Deficiency of the Funds in that time amounted to *One Million, Five Hundred fifty seven Thousand, Five Hundred and Forty Pounds, twelve Shillings, nine Pence*

Pence farthing: which reduces the Debt contracted in eight Years by the late Ministry to *Two Millions, Three Hundred and six Thousand, Six Hundred and Ten Pounds, six Shillings, five Pence farthing*; which is not *Three Hundred Thousand Pound* a Year, one Year with another. And he that thinks it a great Mismanagement to incur a Debt of about *Three Hundred Thousand Pounds* per ann. in all the Publick Offices, will wonder to find since the Change of the Ministry one Year's Debt in the Navy only amounting to double that Sum, as appears by a late printed *Account of the Debt of the Navy at Michaelmas 1711. with Observations thereon.*

This will still seem a little more extraordinary, if it be consider'd that the Supplies of last Year did far exceed the Supply of any one Year during this War; which will be found true, if compar'd with any of the Years of the highest Expence: and still more so, if we may be allow'd to take a Medium of the eight Years for one Year's Expence. The Supplies of the eight Years concern'd in this Question, amounted to *Forty two Millions, Seven Hundred fifty Four Thousand, and Twenty one Pounds, six Pence three farthings*; which at a Medium of the whole for one Year, will be *Five Millions, Three Hundred forty four Thousand, Two Hundred fifty two Pounds, twelve Shillings, seven Pence*: and this compar'd with the *Seven Millions, One Hundred Ninety two Thousand, Three Hundred ninety nine Pounds, five Shillings, eight Pence farthing*, which in Mony and South-Sea Stock was granted for the Service of the last Year (exclusive of the Deficiencies transfer'd to the Land-Tax and Malt, and of the *Five Hundred eighty nine Thousand, Eight Hundred thirty Nine Pounds, seventeen Shillings Four Pence*, voted this Sessions for making good the Deficiencies of last Year's Grants) will soon show, that the Shortness of the Supplies was not the occasion that the Exceedings of last Year were greater than those of former Years that had lately undergone such severe Censures.

And

And as for any extraordinary Services perform'd last Year beyond all former Years, I know of none but that notable Expedition to *Canada*; and am not concern'd whether the underraking a Project that had been before concerted and rejected as impracticable, or the Success that attended it, is to justify so extraordinary an Expence to the Nation.

F I N I S
